Date of Approval: 11/19/2024 Questionnaire Number: 1682

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Returns Inventory and Classification System

Acronym:

RICS

Business Unit

Tax Exempt and Government Entities

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

RICS is Tax Exempt & Government Entities (TE/GE) primary tool for examining the level of tax filing compliance from its customers. RICS allows access to tax filing data related to filing, processing, and posting of returns. RICS also provides automatic sampling, criteria for audits, and the tracking of audit results. TE/GE uses RICS to study specific filer samples to determine the level of compliance of

individual customer groups. Since most customer groups are too large to study each filer, RICS provides statistically sound sampling allowing TE/GE to make assessments about a particular group by studying a much smaller subset of filers.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

RICS receives data from and sends data to several remote systems via Electronic File Transfer Utility (EFTU) following a daily, weekly, and monthly schedule. The data allows users to examine the level of tax filing compliance from its customers. RICS allows access to tax filing data related to filing, processing, and posting of returns. Destruction or disposition of the data is completed per IRS 12990 Records Control Schedule (RCS) 24, item 82 for RICS.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Employer Identification Number

Employment Information

Federal Tax Information (FTI)

Internet Protocol Address (IP Address)

Name

Other

Preparer Taxpayer Identification Number (PTIN)

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

Please explain the other type(s) of PII that this project uses.

Employer's Name, Plan Sponsor, Contact Person's Name, and Employee Group Number

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012 SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

System

1.35 Is there a data dictionary for this system?

No

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

RICS receives data from, and sends data to, several remote systems via Electronic File Transfer Utility (EFTU) following a daily, weekly, and monthly schedule. Data is input to RICS from Employee Plans Master File (EPMF); Business Master File (BMF); Return Transaction File (RTF); EP/EO/GE AIMS Report Processing (EARP) Base Inventory Master File (BIMF); Information Return Master File (IRMF); Payer Master File (PMF) (CP2100 only); W2 (EP deferral data only); TEGE Rulings and Agreements Control (TRAC) (Waivers only); Employee Plans Exempt Organizations Determination System (EDS) (EP only); EP Check sheet for EP Compliance Activities (CECA); Pension Benefit Guaranty Corporation (PBGC); BMF Universe; and XML Relational Database (XRDB) (MeF 990 series). Data is output from RICS to Audit Information Management System (AIMS); Reporting Compliance Case Management System (RCCMS); and a webbased application (WebRICS). TEGE returns selected by WebRICS are sent to AIMS and/or RCCMS.

1.4 Is this a new system?

No

- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?
 Yes
- 1.6 What is the PCLIA number?

7807

1.7 What are the changes and why?

Updating the list of PII items captured and PII interfaces.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

210946

- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution
- 1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

 Not Applicable
- 2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".
 Not Applicable
- 2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

3.1 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

3.7 Describe the business process allowing an individual to access or correct their information.

The information within the Returns Inventory & Classification (RICS) comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. RICS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

- 4.2 If a contractor owns or operates the system, does the contractor use subcontractors?
- 4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

IRS Users - Yes - Read Only IRS Managers - Yes - Read Only IRS System Administrators - Yes - Administrator IRS Developers - No Access Contractor Users - Not applicable / No Access Contractor Managers - Not applicable / No Access Contractor System Administrators - Not applicable / No Access Contractor Developers - Not applicable / No Access

4.51 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not Applicable

4.52 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable".

More than 10,000

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

4.6 How is access to SBU/PII determined and by whom?

Users request access through the Business Entitlement Access Request System (BEARS). The role-based access groups defined within the RICS application enforce the most restrictive set of rights/privileges or access needed by users to perform their tasks; thereby, enforcing least privileges. Users are only granted access to RICS as necessary to fulfill the duties of their role. Developers do not have any access to any production data.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

The Security and Privacy Assessment Report (SAR) completed September 2024 identified (3) Privacy risks for the RICS application. 1. RICS PCLIA does not match all records captured in the Audit logs. RICS PCLIA does not list SEID and IP addresses. Mitigation: This finding is resolved as part of this update to the PCLIA. The PCLIA has been corrected to include Standard Employee Identifier (SEID) and Internet Protocol (IP) addresses. 2. RICS PLCIA does not list PII disseminated to SPLUNK. Mitigation: This finding is resolved as part of this update to the PCLIA. The PCLIA has been corrected to reflect PII disseminated to SPLUNK. 3. RICS does not include the required online Privacy Act statement at the point of collection. Mitigation: RICS Application Development team will program the Privacy link as part of the landing page to be deployed January 2025.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

5.2 Does this system use or plan to use SBU data in a non-production environment?

Interfaces

Interface Type

IRS Systems, file, or database
Agency Name
Business Master File (BMF)

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Audit Information Management System (AIMS)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File Accounts Data Store (BMF DS)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

EPMF RTFOL (EPMFRTFOL)

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

943 - Employer's Annual Tax Return for Agricultural Employees

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Returns Inventory and Classification System Data Store (RICS DS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-REIT - U.S. Income Tax Return for Real Estate Investment Trusts

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8038B - Information Return for Build America Bonds and Recovery Zone Economic Development Bonds

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5330 - Return of Excise Taxes Related to Employee Benefit Plans

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-ND - Return for Nuclear Decommissioning Funds and Certain Related Persons

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-RIC - U.S. Income Tax Return for Regulated Investment Companies

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120 - U.S. Corporation Income Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1042 - Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

```
Incoming/Outgoing
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Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

990-PF - Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1096 - Annual Summary and Transmittal of U.S. Information Returns

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1041 - U.S. Income Tax Return for Estates and Trusts

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5227 - Split-Interest Trust Information Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8038-GC - Consolidated Information Return for Small Tax-Exempt Government Bond Issues

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8871 - Political Organization Notice of Section 527 Status

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5500 - Annual Return/Report of Employee Benefit Plan

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

945 - Annual Return of Withheld Federal Income Tax

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5500-EZ - Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

TEGE Rulings and Agreements Control (TRAC)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

990 - Return of Organization Exempt from Income Tax

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Reporting Compliance Case Management System (RCCMS)

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Incoming/Outgoing
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Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Information Returns Processing (IRP)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Executive Control Program for BMF Extract (BMF701EXEC)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Information Returns Master File Processing (IRMF)

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

944 - Employer's ANNUAL Federal Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

940 - Employer's Annual Federal Unemployment (FUTA) Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-L - U.S. Life Insurance Company Income Tax Return

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Incoming/Outgoing
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Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8038-TC - Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-H - U.S. Income Tax Return for Homeowners Associations

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

4720 - Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the

```
Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

990-N - Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

990-T - Exempt Organization Business Income Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-F - U.S. Income Tax Return of a Foreign Corporation

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Incoming/Outgoing
```

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-FSC - U.S. Income Tax Return of a Foreign Sales Corporation

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1041-A - U.S. Information Return Trust Accumulation of Charitable Amounts

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

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Interface Type
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Agency Name

1120-PC - U.S. Property and Casualty Insurance Company Income Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8038 - Information Return for Tax-Exempt Private Activity Bond Issues

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

5500-C - Return/Report of Employee Benefit Plan (with fewer than 100 participants)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

```
Interface Type
```

Agency Name

8038-CP - Credit for Qualified Bonds Allowed to Issuer

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

2290 - Heavy Highway Vehicle Use Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8872 - Political Organization Report of Contributions and Expenditures

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

```
Interface Type
```

Agency Name

8038-T - Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8038-G - Information Return for Government Purpose Tax-Exempt Bond Issues

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8328 - Carry forward Election of Unused Private Activity Bond Volume Cap

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Interface Type

IRS Systems, file, or database

Agency Name

Security Audit and Analysis System (SAAS)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Plans MasterFile (EPMF)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

yK1 Link Analysis Tool (YK1)

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Interface Type

Forms

Agency Name

941 - Employer's Quarterly Federal Tax Return

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Plans Master File On Line (EMFOL)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

EP/EO/GE AIMS Report Processing System (EARP)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

```
Interface Type
```

Agency Name

990-EZ - Short Form Return of Organization Exempt from Income Tax

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-POL - U.S. Income Tax Return for Certain Political Organizations

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1065B - U.S. Return of Income for Electing Large Partnerships

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Interface Type

Forms

Agency Name

8703 - Annual Certification of a Residential Rental Project

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Wage Document Input (W2INPUT)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-S - U.S. Income Tax Return for an S Corporation

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

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Interface Type
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IRS Systems, file, or database

Agency Name

SPLUNK

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Plans-Exempt Organization (EDS)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1120-SF - U.S. Income Tax Return for Settlement Funds (Under Section 468B)

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Interface Type

Forms

Agency Name

1120-C - Form 1120-C, U.S. Income Tax Return for Cooperative Associations

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

1065 - U.S. Return of Partnership Income

Incoming/Outgoing

Incoming (Receiving)

Agency Agreement

No

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

The RICS System is a case management system. SORN IRS 50.222 was chosen because it matches the system description for RICS and its functionality.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The IRS limits the use of the system to employees who process the work and those that research it. There are electronic checks in place that send audit files to the Cybersecurity Unit who ensures there are no unauthorized disclosure.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

RICS is a database that receives data from forms processed by the Business Master File.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Return Inventory and Classification System (RICS).

What is the GRS/RCS Item Number?

24 Item 82

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

The Returns Inventory & Classification System (RICS) is Tax Exempt and Government Entities' (TE/GE) primary system for examining the level of tax filing compliance from its customers. RICS allows access to return data related to filing, processing, and posting of returns for Employee Plans (EP), Exempt Organizations (EO), Government Entities (Tax Exempt Bonds (TEB), Federal State Local Governments (FSLG) and Indian Tribal Governments

(ITG). RICS consists of 2 primary components - database for querying and web application for selection of returns. RICS also provides automatic sampling, criteria for audits, and the tracking of audit results.

What is the disposition schedule?

A) Inputs: RICS does not allow any direct input of data. However, the RICS web application captures user activity on a real-time basis (including taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number, date, etc.). The electronic data are disposed under the records retention policy as detailed below. RICS does not contain any paper records. (B) System Data (Master Files and Supporting Data): RICS data consists of filed returns loaded from Master Files [Business Master File (BMF), RTF (Return Transaction File), EPMF (Employee Plans Master File)] for all returns under TE/GE jurisdiction as well as other supporting returns and data related to the filing, processing and posting of these returns. Data includes the taxpayer identification information (TIN), master file tax account code (MFT), tax period, and plan or report number, audit history, EP and EO determination data, EP voluntary compliance and waiver data, electronically filed 990 series data, EP compliance activity results, data from Pension Benefit Guaranty Corporation and Department of Labor, 1096 data and CP2100 data. The general disposition for data on RICS is 7 years. (C) Outputs: RICS sends data to AIMS (daily), RCCMS (daily) and Statistics of Income (monthly). Upon authorized user request, the RICS web application creates return facsimiles in Adobe PDF format that are sent to AIMS and/or RCCMS (daily). In addition, the RICS web application sends the Security Audit and Analysis System audit trails (daily). Delete records based on the following schedule: • Printed files in PDF or ZIP format are deleted after 30 days. • WebRICS log files are deleted after 60 days • Files sent to AIMS, RCCMS, SOI and SAAS are deleted after 90 days. (D) System Documentation: System documentation is maintained in DocIT and/or on the RICS SharePoint site. Delete/Destroy 7 years after the system is terminated, or the associated data is migrated to a successor system.